

# **Internal Revenue Service**

## **PART 1**

### **Electronic Return File Specifications for Individual Income Tax Returns**

## **TAX YEAR 2003**

### **ATTACHMENTS 1-11**

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## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0001	o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present. o The Summary Record must be present.	Pg 92
0002	o Reserved	
0003	o Tax Return Record Identification Page 1 - Tax Period (SEQ 0005) equal "200312". For Form 1040/1040A, Tax Period (SEQ 0005) of Tax Return Record Identification Page 2 must also equal "200312".	Pg 92   
0004	o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. o Primary SSN (SEQ 0010) is a required field. o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1. o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.	Pg 98 
0005	o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	Pg 92
0006	o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character. o Primary Name Control (SEQ 0050) is a required field. o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant. o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted. o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted. o See Section 7.01 for Name Control format.	Pg 98, 105, 106

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0007	<ul style="list-style-type: none"><li>o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.</li><li>o Street Address (SEQ 0080) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."</li></ul>	Pg 98
0008	<ul style="list-style-type: none"><li>o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).</li><li>o Filing Status (SEQ 0130) is a required field.</li></ul>	Pg 98
0009	<ul style="list-style-type: none"><li>o State Record - The unformatted state record exceeds the maximum length.</li></ul>	Pg 109, 123
0010	<ul style="list-style-type: none"><li>o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.</li><li>o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.</li><li>o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.</li><li>o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.</li><li>o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.</li><li>o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.</li></ul>	Pg 92, 108
0011	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.</li></ul>	Pg 98

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0012	o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	Pg 98
0013	o Reserved	
0014	o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)	Pg 92
0015	o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	Pg 99
0016	o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.  o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."	Pg 98
0017	o Form 4137 - Tip Income Name (SEQ 0010) and Tip Income SSN (SEQ 0020) must be significant.	Pg 101
0018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.	Pg 102
0019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.  o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.  o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	Pg 98

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0020	<ul style="list-style-type: none"><li>o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&amp;), hyphen (-), and less-than sign (&lt;). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.</li><li>o Name Line 1 (SEQ 0060) is a required field.</li><li>o If the primary and the spouse have two different last names, the second less-than sign ("&lt;") after the primary last name must be followed by an ampersand ("&amp;").</li></ul>	Pg 98
0021	<ul style="list-style-type: none"><li>o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&amp;), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.</li></ul>	Pg 98
0022	<ul style="list-style-type: none"><li>o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.</li><li>o State Abbreviation (SEQ 0087) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."</li></ul>	Pg 98
0023	<ul style="list-style-type: none"><li>o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.</li><li>o City (SEQ 0083) is a required field.</li><li>o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to "3", indicating a foreign address."</li></ul>	Pg 98
0024	<ul style="list-style-type: none"><li>o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.</li></ul>	Pg 98

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0025	<ul style="list-style-type: none"><li>o Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), the following fields must be present: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) on the Authentication Record.</li><li>o When the Primary Date of Death (0020) "AND" the Secondary Date of Death (0030) on the Tax Return are significant, only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.</li><li>o Exception: When the Filing Status (SEQ 0130) equals "2", AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) on the Tax Return is "NOT" significant, the Primary Date of Birth (SEQ 0010) is not required on the Authentication Record.</li></ul> <p>Note: Only the Spouse Fields (SEQ 0040, 0070, 0075) are required.</p>	Pg 109
0026	<ul style="list-style-type: none"><li>o Authentication Record - For a Regular On-Line return (when PIN Type Code (SEQ 0008) is blank), if Filing Status (SEQ 0130) of the Tax Form equals "2", then the following fields must be present: Spouse Date of Birth (SEQ 0040), Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) on the Authentication Record.</li><li>o Exception: When the Secondary Date of Death (SEQ 0040) on the Tax Return is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant, the Spouse Date of Birth (0040) is not required on the Authentication Record.</li></ul> <p>Note: Only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.</p>	Pg 109
0027	<ul style="list-style-type: none"><li>o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.</li><li>o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.</li></ul>	Pg 109
0028	<ul style="list-style-type: none"><li>o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must contain a valid District Office Code. Refer to Attachment 8 for District Office Codes.</li></ul>	Pg 92

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0029	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.	Pg 92
0030	o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.  o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.  o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule: -Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824 and Form 8853. -  -Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, <b>Schedule C (5713)</b> , Schedule D,   Schedule F, Schedule H, <b>Schedule O (5471)</b> , Schedule 2,   Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, and Form 8839. -Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1. -Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present. -Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713 -Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2. -State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.  o For Form 1040, Pages 1 and 2 must be present (Exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.	Pg 92
0031	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.	Pg 92
0032	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.	Pg 92



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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0033	o Fields within a record cannot be longer than specified in Part II Record Layouts.  o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.	Pg 92
0034	o Record ID Group - For each record, significant data must be present in the Record ID Group.	Pg 92
0035	o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.	Pg 92
0036	o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.	Pg 99
0037	o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202, 0212, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).	Pg 98
0038	o Form 1040A - Taxable Income (SEQ 0820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 8880, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	Pg 98 -
0039	o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65, Taxable Interest (SEQ 0380) cannot exceed \$1500, Taxable Income (SEQ 0820) must be less than \$50000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.	Pg 98 -
0040	o State-Only - If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).  o If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.	Pg 98, 114     

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0041	o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	Pg 98
0042	o State Only Returns - <b>No other records, other than</b> the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.	Pg 109, -  114
0043	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).  o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment <b>9</b> for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 98
0044	o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following: -The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#).	Pg 92
0045	o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.  o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment <b>11</b> for the maximum number of schedules/forms permitted in an electronically filed tax return.	Pg 92
0046	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 99
0047	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	Pg 99

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0048	o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 0009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 100
0049	o Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 0009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 0009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.	Pg 100
0050	o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".  o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.  o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 92
0051	o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.	Pg 92
0052	o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.  o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.	Pg 52
0053	o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.	Pg 92
0054	o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 101
0055	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	Pg 105
0056	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.	Pg 105

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0057	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 102
0058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.	Pg 102
0059	o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.	Pg 101
0060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.	Pg 92
0061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.	Pg 92
0062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.	Pg 92
0063	o Tax Form - When Filing Status (SEQ 0130) equals "2" or "3", both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)	Pg 98
0064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "4".	Pg 92
0065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2".	Pg 98
0066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)  o Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) must be in the correct format. See Section 7.01 for Name Control format.	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0067	o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200, 0210) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201, 0211) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.	Pg 98
0068	o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205, 0215) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 98
0069	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).  o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).	Pg 98
0070	o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "JURY PAY", then at least one Type of Other Income (SEQ 0560) must equal "JURY PAY".	Pg 98
0071	o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 98
0072	o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.  o Form 1040/1040A - When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	Pg 98
0073	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.	-  Pg 98
0074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.	Pg 101

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0075	<p>o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.</p> <p>Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R with Distribution Code (SEQ 0190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.</p> <p>Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU; Form 1099-R with Distribution Code (SEQ 0190) equal to "3".</p> <p>Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU.</p>	Pg 98
0076	<p>o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1500, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1.</p>	Pg 93, 98
0077	<p>o Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1.</p>	Pg 93, 98
0078	<p>o Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1847) or Allowable Loss (SEQ 1849).</p>	Pg 93, 98
0079	<p>o Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.</p>	Pg 93, 98
0080	<p>o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.</p>	Pg 93, 98
0081	<p>o Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.</p>	Pg 93, 98
0082	<p>o Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.</p>	Pg 94, 98
0083	<p>o Form 1040/1040A - Credit for Child &amp; Dependent Care (SEQ 0925) must equal Credit for Child &amp; Dependent Care (SEQ 0336) from Form 2441/Schedule 2.</p>	Pg 94, 98
0084	<p>o Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ 0290) from Schedule R/Schedule 3.</p>	Pg 94, 98

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0085	o Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).	Pg 99
0086	o Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.	Pg 94, 98
0087	o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251.	Pg 94, 98
0088	o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	Pg 98
0089	o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.  o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.	Pg 98
0090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0336) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the credit for Child Care (SEQ 0330) of Form 2441/Schedule 2 must be zero.	Pg 101
0091-0093 Reserved		
0094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.	Pg 103

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0095	o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0336), or Net Allowable Amount (SEQ 0460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses.	Pg 101
	o If Credit for Child & Dependent Care (SEQ 0330) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0460) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.	
0096	o <b>Form 1040 - If "Capital Gain Distribution Box", (SEQ 0447) equals "X" and "Capital Gain/Loss", (SEQ 0450) is significant with a positive figure, then "15% Rate Capital Gain Distributions", (SEQ 0455) must be significant, else reject the return.</b>	Pg 98
0097	o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant, Schedule D must not be present.	Pg 98
	o When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.	
0098	o Schedule C - Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).	Pg 99
0099	o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.	Pg 93, 98
0100	o Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.	Pg 99
0101	o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).	Pg 102
0102	o Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.	Pg 99 -  -



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## ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0103	<ul style="list-style-type: none"> <li>o Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.  Form 1040: Other 1099 Withholding Literal (SEQ 1140);  Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R; Withholding (SEQ 0050) on Form W2-G.  Form 1040A: Other 1099 Withholding Literal (SEQ 1140);  Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R.  Form 1040EZ: Other 1099 Withholding Literal (SEQ 1140);  Withholding (SEQ 0130) on Form W-2 or Form W-2GU.</li> </ul>	Pg 98
0104	<ul style="list-style-type: none"> <li>o Reserved</li> </ul>	
0105	<ul style="list-style-type: none"> <li>o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).</li> </ul>	Pg 98
0106	<ul style="list-style-type: none"> <li>o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.</li> </ul>	Pg 99
0107	<ul style="list-style-type: none"> <li>o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.</li> </ul>	Pg 99
0108	<ul style="list-style-type: none"> <li>o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).</li> <li>o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).</li> </ul>	Pg 98
0109	<ul style="list-style-type: none"> <li>o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.</li> <li>o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.</li> </ul>	Pg 98
0110	<ul style="list-style-type: none"> <li>o Form 1040 - If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.</li> </ul>	Pg 94, 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".	Pg 98
0112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 <b>Additional</b> Tax on Early Distributions (SEQ 0078), <b>Additional</b> Tax on <b>Certain</b> Distr from Educ <b>Accts</b> (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0480), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), and Tax on Excess Accumulations (SEQ 0720).  o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 0190) of Form 1099-R must equal "1".	Pg 94, 98
0113	o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.	Pg 99
0114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.	Pg 98
0115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0200) from Form(s) 4137.	Pg 94, 98
0116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ <b>1150</b> ), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).	Pg 98
0117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), Net Profit (Loss) (SEQ 0710).	Pg 99
0118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.  o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.	Pg 102

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0119	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).</li><li>o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.</li></ul>	Pg 98
0120	<ul style="list-style-type: none"><li>o <b>Reserved</b></li></ul>	-
0121	<ul style="list-style-type: none"><li>o Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495).</li></ul>	Pg 98
0122	<ul style="list-style-type: none"><li>o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0510) must equal "N" or "S". Refer to Attachment 8 for District Office Codes. See Section 7.05 for Business Name Control format.</li><li>o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.</li></ul>	Pg 100
0123	<ul style="list-style-type: none"><li>o Form W-2 - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).</li><li>o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.</li><li>o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.</li></ul>	Pg 100
0124	<ul style="list-style-type: none"><li>o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).</li></ul>	Pg 100
0125	<ul style="list-style-type: none"><li>o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).</li></ul>	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0126	<ul style="list-style-type: none"><li>o Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410, 1420) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.</li><li>o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.</li><li>o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.</li><li>o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.</li></ul>	Pg 98
0127	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ <b>1150</b>), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.</li></ul>	Pg 98
0128	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ <b>1150</b>), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.</li></ul>	Pg 98
0129	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ <b>1150</b>), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).</li></ul>	Pg 98
0130	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: <b>\$5700, 6650, 5900, 7050, 8150, 10450, 9300, 11400, 12350, or 13300</b>; and Modified Standard Deduction Ind (SEQ 0787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).</li><li>o Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.</li></ul>	Pg 98
0131	<ul style="list-style-type: none"><li>o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, 0207, 0217) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".</li></ul>	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0132	o Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.	Pg 98
0133	o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.	Pg 99
0134	o Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) and Itemize Election Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.  o Form 1040A - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	Pg 98
0135	o Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.	Pg 98
0136	o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0240) or Total Underpayment Penalty (SEQ 0720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 0180) from Form 2210F.  o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0240) or Total Underpayment Penalty (SEQ 0720) from Form 2210.	Pg 95, 98
0137	o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.	Pg 101
0138	o Form 1040/1040A - Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).	Pg 98
0139	o Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	Pg 100
0140	o Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.	Pg 93, 98
0141	o Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), Net Farm Profit or Loss (SEQ 0680).	Pg 99
0142	o Schedule F - Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".	Pg 99

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0143	o Schedule F - Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.	Pg 99
0144	o <b>Form W-2 - Employee SSN (SEQ 0080) must be a Valid SSN and the first digit can not equal a "9". See Attachment 9 for Valid SSNs.</b>	Pg 100
0145	o Reserved	
0146	o Tax Form - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.	Pg 98
0147	o Form 2210 - One of the following fields must equal "X": Waiver Box (SEQ 0020), Annualized Installment Method Box (SEQ 0030), Actually Withheld Box (SEQ 0040) or Required Installment Box (SEQ 0054).	Pg 101
0148	o Form 2210 - When Waiver Box (SEQ 0020) equals "X", either Waiver Explanation/Short Method (SEQ 0237) or Waiver Explanation (SEQ 0717) must equal "STMbnn". o Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".	Pg 101
0149	o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".	Pg 99
0150	o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant. o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.	Pg 98, 122
0151	o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.	Pg 98
0152	o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.	Pg 109
0153	o Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.	Pg 109
0154	o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.	Pg 109
0155	o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.	Pg 109
0156	o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.	Pg 109
0157	o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.	Pg 109

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0158	o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).	Pg 98
0159	o Form 1040EZ - If Dependent No-Ind (SEQ 0785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal <b>\$7800</b> when Secondary SSN (SEQ 0030) is not significant, and must equal <b>\$15600</b> when Secondary SSN (SEQ 0030) is significant.  o If Dependent Yes-Ind (SEQ 0784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed <b>\$4750</b> when Secondary SSN (SEQ 0030) is not significant, and cannot exceed <b>\$12550</b> when Secondary SSN (SEQ 0030) is significant.	Pg 98   
0160	o <b>Reserved</b>	-
0161	o Form 1040EZ - Dependent Yes-Ind (SEQ 0784) and Dependent No-Ind (SEQ 0785) cannot both equal "X" and cannot both equal blank.	Pg 98
0162	o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed <b>\$382</b> and Adjusted Gross Income (SEQ 0750) must be less than <b>\$11230</b> if Single and cannot exceed <b>\$12230</b> if Married Filing Jointly.  o When Dependent Yes-Ind (SEQ 0784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.	Pg 98   
0163	o Schedule R/Schedule 3 - At least one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090.	Pg 99
0164	o Form 1040/1040A - If Credit for Qualified Retirement Savings (SEQ 0937/0953) is significant, then Form 8880 must be attached.	Pg 98
0165	o Form 8880 - If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Qualified Retirement Savings (SEQ 0937/0953) of Tax Form.	Pg 108, 122
0166	o Form 8880 - Total Line 6a and 6b (SEQ 0130) must be greater than zero.	Pg 108
0167	o Form 9465 - Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.	Pg 108
0168	o Form 9465 - Monthly Payment (SEQ 0300) must be equal to or greater than \$25.	Pg 108

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0169	o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).	Pg 99
0170	o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 Minus Line 17 (SEQ 0450) from Form 4684, when either field is significant.	Pg 96, 99, 122
0171	o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.	Pg 96, 102
0172	o Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than \$25000.	Pg 108
0173	o Reserved	
0174	o Form 4684 - When Line 16 minus Line 17 (SEQ 0450) is significant, Line 13 more than Line 14 (SEQ 0430) must be significant.	Pg 102
0175	o Form 1040 - When Other Adjustment Amount (SEQ 0730) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.	Pg 98, 122
0176	o Reserved	
0177	o Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2600 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.	Pg 98
0178	o Form 1040 - <b>When Specify Other Credit</b> Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, <b>Form 8860</b> , Form 8861, <b>Form 8874</b> , <b>Form 8881</b> , <b>Form 8882</b> or <b>Form 8884</b> unless <b>Specify Other Credit Literal</b> (Seq. 1010) contains "FNS" or "TRANS ALASKA".	Pg 98
0179	o <b>Reserved</b>	-



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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0180	<ul style="list-style-type: none"><li>o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).</li><li>o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).</li><li>o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.</li></ul>	Pg 96, 122, 102
0181	<ul style="list-style-type: none"><li>o Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.</li></ul>	Pg 102
0182	<ul style="list-style-type: none"><li>o Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.</li></ul>	Pg 99
0183	<ul style="list-style-type: none"><li>o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.</li></ul>	Pg 99 -
0184	<ul style="list-style-type: none"><li>o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.</li><li>o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).</li><li>o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).</li><li>o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.</li></ul>	Pg 96, 99
0185	<ul style="list-style-type: none"><li>o <b>Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.</b></li></ul>	Pg 99,   122
0186	<ul style="list-style-type: none"><li>o Form 8829 - Home Business Expense (SEQ 0703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 0450) from Form 8829.</li></ul>	Pg 96, 106
0187	<ul style="list-style-type: none"><li>o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.</li></ul>	Pg 99
0188	<ul style="list-style-type: none"><li>o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.</li></ul>	Pg 98
0189	<ul style="list-style-type: none"><li>o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0626, 0628, 0630, 0637, 0640, 0645, 0650, 0680, 0697, 0725, 0730, 0735.</li></ul>	Pg 98 -  

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0190	o Form 1040/1040A - Child Tax Credit (SEQ 0940/SEQ 0955) contains the maximum amount for the number of eligible dependents, but IRS records show that it should be reduced by the amount of Advance Child Tax Credit issued last year.	Pg 98, 122
0191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0922), Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (SEQ 0935), Credit for Qualified Retirement Savings (SEQ 0937), Child Tax Credit (SEQ 0940), Adoption Credit (SEQ 0960), Credits from Form 8396 and Form 8859 (SEQ 0995) and Other Credits (SEQ 1015).  o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Child Tax Credit (SEQ 0955), Education Credits (SEQ 0950), Credit for Qualified Retirement Savings (SEQ 0953) and Adoption Credit (SEQ 0960).	Pg 98  -
0192	o Tax Form - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250). Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).	Pg 98
0193	o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).	Pg 106
0194	o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).	Pg 98
0195	o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.  o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.	Pg 93, 99, 122
0196	o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.  o When F1040 Social Security Medicare Tax on Tips (SEQ 0200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	Pg 98

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0197	o Schedule A - When Other Expense Amount (SEQ 0485) is significant, Total Other Expenses Limit (SEQ 0495) must be significant.	Pg 99
0198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).  o Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).	Pg 98
0199	o Form 1040/1040A - Educator Expenses (SEQ 0623) cannot be greater than \$500 if filing status is "2" and \$250 for all other filing statuses.	Pg 98
0200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$382, Schedule EIC must be present.	Pg 98,   122
0201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077; Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140).  o Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format. See Section 7.01 for Name Control format.	Pg 99  -
0202	o Schedule EIC - <b>Qualifying Child</b> Year of Birth cannot be greater than current tax year.	Pg 99
0203	o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".	Pg 99
0204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65.  o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65.	Pg 98  
0205	o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.	Pg 99, 122 

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0206	o Schedule EIC - If <b>Qualifying Child</b> Year of Birth (SEQ 0020, 0090) is <b>less</b> than "1985" ( <b>age 19 and older</b> ) and <b>greater</b> than "1979", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".	Pg 99
0207	o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "2003", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07".	Pg 99
0208	o Schedule H - Cash Wages Over \$1400 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over \$1400 Paid Yearly - No (SEQ 0045) cannot both equal "X" and cannot both equal blank.	Pg 99
0209	o Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 99
0210	o Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.	Pg 99
0211	o Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 99
0212	o Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation. Refer to Attachment 3 for Standard Postal Service State Abbreviations.	Pg 99
0213	o Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.	Pg 99
0214	o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.	Pg 99
0215	o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld - No (SEQ 0055) cannot both equal "X".  o Cash Wage Over \$1000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".  o Cash Wages Over \$1000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".	Pg 99
0216	o Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	Pg 99

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0217	o Schedule EIC - When <b>Qualifying Child</b> Year of Birth (SEQ 0020, 0090) is less than " <b>1980</b> ", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".	Pg 99
0218	o Schedule EIC - When <b>Qualifying Child</b> Year of Birth (SEQ 0020, 0090) equals " <b>2003</b> ", the corresponding Number of Months (SEQ 0070, 0140) must equal "12".	Pg 99
0219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$ <b>1400</b> Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 0065).	Pg 99
0220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$ <b>1400</b> Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 0060).	Pg 99
0221	o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.	Pg 95, 98
0222	o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$ <b>2547</b> and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$ <b>29666</b> if Single, Head of Household or Qualifying Widow(er) and less than \$ <b>30666</b> if Married Filing Jointly.	Pg 99
	o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$ <b>4204</b> and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$ <b>33692</b> if Single, Head of Household or Qualifying Widow(er) and less than \$ <b>34692</b> if Married Filing Jointly.	
0223	o Schedule H - When Federal Income Tax Withheld - Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.	Pg 99
0224	o Schedule H - If Cash Wage Over \$ <b>1400</b> Paid Yearly - No (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 0065) must be blank.	Pg 99
0225	o Schedule H - When Cash Wage Over \$ <b>1400</b> Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than \$ <b>1400</b> .	Pg 99
0226	o Schedule H - When Cash Wage Over \$ <b>1400</b> Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wage Over \$1000 Paid Qtrly - No (SEQ 0060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 0065).	Pg 99

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0227	o Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 0150) cannot equal "X".  o When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 0155) cannot equal "X".	Pg 99
0228	o Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).	Pg 99
0229	o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.	Pg 99
0230	o Form 1116 - When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.	Pg 100
0231	o Form 1116 - If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence is equal to "AMT".	Pg 100
0232	o Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0093, 0096, 0098.  o When more than one Form 1116 is present, the same box (SEQ 0020 through 0098) cannot equal "X" on more than one Form 1116.  o Exception: The same box (SEQ 0020 through 0098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116.	Pg 100
0233	o <b>Form 1040 - If Direct Deposit No (SEQ 1263) equal "X", the following must be zeroes: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274); Savings Account Indicator (SEQ 1276); and Depositor Account Number (SEQ 1278).</b>	Pg 98
0234	o <b>Tax Form - One of the following must equal "X": Direct Deposit-Yes (SEQ 1262) or Direct Deposit-No (SEQ 1263). Both cannot be blank and both cannot equal "X".</b>	Pg 98
0235	o Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.	Pg 99
0236	o Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 0140) plus FUTA Tax (SEQ 0240).	Pg 95, 98
0237-0239	Reserved	
0240	o Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than \$2500 and Net Profit (SEQ 0710) cannot be less than zero.	Pg 99

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0241	o Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), Net Profit (SEQ 0710).	Pg 99
0242	o Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 99
0243	o Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" or Itemized Election Ind (SEQ 0788) equals "IE", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.  o Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	Pg 98
0244	o Reserved	
0245	o Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present.  o Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.	Pg 98
0246-0249	Reserved	
0250	o Schedule D - When Investment <b>Interest Expense</b> (SEQ 1885) is significant, Form 4952 must be present. Investment <b>Interest Expense</b> (SEQ 1885) of Schedule D must equal Investment Capital Gain (SEQ 0036) from Form 4952.	Pg 96,   99 
0251	o Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.	Pg 94, 96, 105
0252	o Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.	Pg 94, 98
0253	o Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".	Pg 105
0254	o Reserved	
0255	o Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than \$1500.	Pg 105
0256	o Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.	Pg 105
0257	o Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.	Pg 105
0258	o Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 105 
0259	o <b>Reserved</b>	-

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0260	o Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.	Pg 98
0261	o Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.  o Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0220) from Form(s) 8814.	Pg 94, 106
0262	o Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than \$750 and less than \$7500.	Pg 106
0263	o Form 1040 - If Form 1040 Other Income (SEQ 0200) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.	Pg 98
0264	o Form 8814 - When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant.  o When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.  o When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.	Pg 106
0265	o Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.	Pg 102
0266	o Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 106
0267	o Form 8814 - Tax Amount Basis (SEQ 0210) cannot be less than zero. When Tax Amount Basis (SEQ 0210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 0220) must be significant. When Tax Amount Basis (SEQ 0210) is equal to or greater than \$750, Form 8814 Tax (SEQ 0220) must equal \$75.	Pg 106
0268-0269 Reserved		
0270	o Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.	Pg 98
0271	o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).  o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).	Pg 102



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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0272	o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086).	Pg 102
0273-0274 Reserved		
0275	o Form 4972 - At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), 10 Yr Method Average Tax (SEQ 0690).	Pg 102
0276	o Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.	Pg 102
0277	o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.	Pg 98
0278	o Reserved	Pg 102
0279	o Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042)/Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age - Five Yr Member Yes Box (SEQ 0084)/Qual Age - Five Yr Member No Box (SEQ 0086).	Pg 102
0280	o Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.	Pg 96, 99
0281	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.	Pg 98
0282	o Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero.	Pg 106
0283	o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than <b>\$117750</b> . If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than <b>\$73500</b> .	Pg 106   
0284	o Reserved	
0285	o Form 1040 - If Schedule D is present and no Schedule J is present, and Tax (SEQ <b>2340</b> ) of Schedule D is significant, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Tax (SEQ <b>2340</b> ) of Schedule D.	Pg 98   
0286	o Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	Pg 99
0287	o Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.	Pg 98
	o When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0288	o Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).	Pg 106
0289	o Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ.	Pg 100
0290	o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).	Pg 100
	o Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024).	
	o Form W-2GU - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).	
		-
		-
		-
	o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).	
	o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer's State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	-
0291	o Form W-2 - Employer City (SEQ 0070) must contain at least three characters.	Pg 100
0292	o Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 8 for District Office Codes. See Section 7.05 for Business Name Control format.	Pg 100
	Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0293	<ul style="list-style-type: none"><li>Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 8 for District Office Codes. See Section 7.05 for Business Name Control format.</li></ul> <p>Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.</p>	Pg 100
0294	<ul style="list-style-type: none"><li>Reserved</li></ul>	-
0295	<ul style="list-style-type: none"><li>Form W-2 - Neither Withholding (SEQ 0130) nor Social Security Tax (SEQ 0150) of the combined W-2(s) and/or W-2GU(s) can be greater than 1/2 (50%) of Wages (SEQ 0120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.</li><li>Form W-2G - Withholding (SEQ 0050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 0040).</li></ul>	Pg 100
		-
		-
		-
		-
		-
	<ul style="list-style-type: none"><li>Form 1099-R - Withholding (SEQ 0160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 0110).</li></ul>	
0296	<ul style="list-style-type: none"><li>Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, 0221); and Qualifying Person SSN (SEQ 0214, 0223).</li></ul>	Pg 101
0297	<ul style="list-style-type: none"><li>Reserved</li></ul>	
0298	<ul style="list-style-type: none"><li>Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 101
0299	<ul style="list-style-type: none"><li>Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".</li><li>RAL Indicator (SEQ 1465) is a required field.</li></ul>	Pg 98
0300-0302	Reserved	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0303	<ul style="list-style-type: none"><li>Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ <b>1150</b>) must be greater than Total Payments (SEQ 1250).</li><li>Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).</li></ul>	Pg 98
0304-0349 Reserved for Electronically Transmitted Documents (ETD)		
0350	<ul style="list-style-type: none"><li>Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.</li><li>Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.</li><li>Refer to Attachment <b>9</b> for valid ranges of Social Security/Taxpayer Identification Numbers.</li></ul>	Pg 107
0351	<ul style="list-style-type: none"><li>Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.</li></ul>	Pg 107
0352-0354 Reserved		
0355	<ul style="list-style-type: none"><li>Form 8853 - If Employer Contributions - Yes (SEQ 0140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 0160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 0160) is significant, then Employee Contributions-Yes (SEQ 0140) must equal "X".</li></ul>	Pg 107
0356	<ul style="list-style-type: none"><li>Form 8853 - If Employer Contributions - Yes (SEQ 0140) equals "X", then Employer Contributions - No (SEQ 0150) must be blank, and vice versa. Both cannot be blank.</li></ul>	Pg 107
0357	<ul style="list-style-type: none"><li>If MSA <b>Literal</b> (SEQ 0724) is significant, then MSA Amount (SEQ 0725) must be significant and vice versa.</li><li>Form 1040 - If MSA <b>Literal</b> (SEQ 0724) and MSA Amount (SEQ 0725) is significant then, Form 8853 must be attached and vice versa.</li></ul>	Pg 93, 98
0358	<ul style="list-style-type: none"><li>Reserved</li></ul>	
0359	<ul style="list-style-type: none"><li>Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space:<ul style="list-style-type: none"><li>- Payments or Death Benefits - Yes (SEQ 0320)</li><li>- Payments or Death Benefits - No (SEQ 0330) and</li><li>- Insured Terminally Ill - Yes (SEQ 0340)</li><li>- Insured Terminally Ill - No (SEQ 0350).</li></ul></li></ul>	Pg 107
0360	<ul style="list-style-type: none"><li>Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.</li><li>If Taxable <b>Archer</b> MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.</li></ul>	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0361	o Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.  o If <b>Additional 15%</b> Taxable MSA Distributions (SEQ 0270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.	Pg 98
0362	o Form 8853 - If Taxable <b>Archer</b> MSA Distributions (SEQ 0250) is significant, then the Exceptions to 15% Tax box (SEQ 0260) or <b>Additional 15%</b> Taxable MSA Distributions (SEQ 0270) must be significant.	Pg 107
0363	o Form 8853 - If Taxable <b>Archer</b> MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) or <b>Additional 15%</b> Taxable MSA Distributions (SEQ 0270).	Pg 107
0364	o Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.  o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.	Pg 98
0365-0369 Reserved		
0370	o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208, 0218) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207, 0217) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW, or FOSTERCHILD and the Dependent's age must be under 17.	Pg 98
0371	o Reserved	
0372	o Form 1040/1040A - When Child Tax Credit (SEQ 0940/SEQ 0955) is significant, at least one Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208, 0218) must equal "X".	Pg 98
0373	o Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208, 0218) must equal "X" and Form 8812 must be present.  o When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and one or more Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208, 0218) must equal "X".	Pg 98
0374	o Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	Pg 98, 95
0375-0378 Reserved		

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0379	o Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	Pg 107
0380	o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355, 0395, 0435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 107
0381	o Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN. (See Part II Record Layouts for Field Numbers).	Pg 107
0382	o Form 1040/1040A - If Education Credits (SEQ 0935/0950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 0935/0950) must be significant.	Pg 98
0383	o Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or one of the Dependent SSN's (SEQ 0175, 0185, 0195, 0205, 0215). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.	Pg 107
0384	o Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 0935/0950) is significant, the Adjusted Gross Income (SEQ 0750) must be less than \$103,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 0935/0950) is significant, the Adjusted Gross Income (SEQ 0750) must be less than \$51,000.	Pg 98
0385	o Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180) for each student may not be over \$2000.	Pg 107
0386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than \$130,000 for "Married Filing Joint" or is more than \$65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0628) is not allowed.	Pg 98
0387	o Form 1040/1040A - The Education Credits cannot exceed \$6500. o Form 8863 - Hope Scholarship Credit (SEQ 0240) cannot exceed \$4500. Lifetime Learning Credit (SEQ 0470) cannot exceed 2000.	Pg 98, 107
0388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0628) is significant, the filing status cannot equal "Married Filing Separately".	Pg 98
0389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ 0628) must not exceed \$2500.	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0390	<ul style="list-style-type: none"><li>o Schedule J - Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).</li><li>o One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).</li></ul>	Pg 99
0391	<ul style="list-style-type: none"><li>o Schedule J - The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.</li></ul>	Pg 99
0392	<ul style="list-style-type: none"><li>o Schedule J - Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.</li></ul>	Pg 94, 99
0393	<ul style="list-style-type: none"><li>o Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).</li></ul>	Pg 99
0394	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
0395	<ul style="list-style-type: none"><li>o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.</li><li>o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.</li></ul>	Pg 108
0396	<ul style="list-style-type: none"><li>o Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.</li><li>o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.</li><li>o Type of Account (SEQ 0050) must equal "1" or "2".</li></ul>	Pg 108
0397	<ul style="list-style-type: none"><li>o Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 15.</li><li>o When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.</li><li>o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.</li><li>o The Requested Payment Date cannot be prior to the current processing date minus five days.</li></ul>	Pg 108

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0398	<ul style="list-style-type: none"><li>o Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20040415 or 20040615, or 20040915.</li><li>o If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20040415, or 20040615, or 20040915.</li><li>o If the process date is April 23 through June 21, 2004 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20040615, or 20040915.</li><li>o If the process date is June 21, 2004 through September 22, 2004 of the current processing year, the Requested Payment Date (SEQ 0080) must be 20040915.</li><li>o The process date cannot be greater than September 23, 2004.</li><li>o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.</li></ul>	Pg 108
0399	<ul style="list-style-type: none"><li>o State Record (State Only Returns) - The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.</li></ul>	Pg 109, 114
0400	<ul style="list-style-type: none"><li>o State Record - The Generic Record must be present in the state data packet.</li><li>o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.</li></ul>	Pg 109, 123
0401	<ul style="list-style-type: none"><li>o State Record - The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.</li><li>o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.</li></ul>	Pg 109, 123
0402	<ul style="list-style-type: none"><li>o State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.</li></ul>	Pg 109, 123
0403	<ul style="list-style-type: none"><li>o State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.</li></ul>	Pg 109, 123
0404	<ul style="list-style-type: none"><li>o State Record - The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.</li><li>o The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.</li></ul>	Pg 109, 124
0405	<ul style="list-style-type: none"><li>o State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).</li></ul>	Pg 109, 124



## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0406	<ul style="list-style-type: none"><li>o The EFIN cannot contain an "out of service center" District Office (DO). The DO contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.</li><li>o Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "G" (<b>Philadelphia</b>) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, and/or Form W-2GU an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".</li></ul>	Pg 101, 102, 105, 109, 124,
0407	<ul style="list-style-type: none"><li>o State Record - The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.</li></ul>	Pg 109 124
0408	<ul style="list-style-type: none"><li>o State Record - When On-Line-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.</li></ul>	Pg 109, 124
0409	<ul style="list-style-type: none"><li>o Tax Form - When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.  When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant.</li></ul>	Pg 98
0410	<ul style="list-style-type: none"><li>o State Only Record - If the RTN is present, it must be present on the Financial Organization Master File (FOMF).</li></ul>	Pg 109
0411	<ul style="list-style-type: none"><li>o FEC Record - The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.</li></ul>	Pg 100
0412	<ul style="list-style-type: none"><li>o FEC Record - The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).</li></ul>	Pg 100
0413	<ul style="list-style-type: none"><li>o FEC Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.</li></ul>	Pg 100
0414	<ul style="list-style-type: none"><li>o FEC Record - The Post of Duty Code (SEQ 0130) must be significant and either equal to a valid Post of Duty Code or "00".</li></ul>	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0415	o FEC Record - If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) is equal to "X", then the Post of Duty Code (SEQ 0130) must equal "00" and If the Post of Duty Code (SEQ 0130) is equal to "00", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".	Pg 100
0416	o Summary Record - Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.	Pg 109
0417	o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.	Pg 98
0418	o Tax Form - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC Record(s).	Pg 98
0419	o State Record - If Address Ind (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).  o If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).	Pg 109, 112
0420	o Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.	Pg 98
0421	o Reserved	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0422	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:<ul style="list-style-type: none"><li>o When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040 or 0060.</li><li>o When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 0100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 0090) must be significant.</li><li>o When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 0130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 0120) must be significant.</li><li>o When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 0160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 0150) must be significant.</li><li>o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.</li><li>o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then (SEQ 0200 or 0220) must be significant.</li><li>o When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is greater than zero, then at least one of the following must be significant: (SEQ 0270 or 0290).</li><li>o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.</li><li>o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.</li><li>o When Nontaxable Use of Kerosene Credit Amount (SEQ 0410) is greater than zero, then at least one of the following must be significant: (SEQ 0380 or 0400).</li><li>o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 0530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 0520) must be significant.</li><li>o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 0600) is greater than zero, then at least one of the following must be significant: (SEQ 0580 or 0590).</li></ul></li></ul>	Pg 101

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0422	<ul style="list-style-type: none"><li>o (continued)</li><li>o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: (SEQ 0650, 0660, or 0670).</li><li>o When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 0700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 0690) must be significant.</li><li>o When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 0720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 0710) must be significant.</li><li>o When Gasohol Blenders 10% Credit Amount (SEQ 0750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 0740) must be significant.</li><li>o When Gasohol Blenders 7.7% Credit Amount (SEQ 0780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 0770) must be significant.</li><li>o When Gasohol Blenders 5.7% Credit Amount (SEQ 0810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 0800) must be significant.</li></ul>	
0423	<ul style="list-style-type: none"><li>o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal "STMbnn" and vice versa.</li></ul>	Pg 101

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0424	<ul style="list-style-type: none"><li>o Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 0560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 0550) must be significant.</li><li>o If Evidence of Dyed Diesel Fuel Explanation (SEQ 0560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 0570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 0550) must be significant.</li><li>o If Evidence of Dyed Kerosene Exception Box (SEQ 0640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 0630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 0610), or Undyed Kerosene UP Registration No (SEQ 0620).</li><li>o If Evidence of Dyed Kerosene Explanation (SEQ 0630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 0640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 0610) or Undyed Kerosene UP Registration No (SEQ 0620).</li><li>o Note: For Error Code 0424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.</li></ul>	Pg 101
0425	<ul style="list-style-type: none"><li>o Form 4136 - If Total Income Tax Credit Amount (SEQ 0820) is significant, then at least one of the "credit amounts" (SEQ 0070, 0100, 0130, 0160, 0180, 0230, 0300, 0320, 0340, 0410, 0470, 0500, 0530, 0600, 0680, 0700, 0720, 0750, 0780 or 0810) must be significant.</li></ul>	Pg 101
0426	<ul style="list-style-type: none"><li>o Form 1040 - Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 0820) from Form 4136 plus Health Insurance Credit (SEQ 0220) from Form 8885.</li></ul>	Pg 95, 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0427	<ul style="list-style-type: none"><li>o Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:<ul style="list-style-type: none"><li>o When Nontaxable Use of Gasoline Gallons (SEQ 0040 or 0060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 0030 or 0050) must be significant.</li><li>o When Gasohol 10% Alcohol Gallons (SEQ 0090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 0080) must be significant.</li><li>o When Gasohol 7.7% Alcohol Gallons (SEQ 0120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 0110) must be significant.</li><li>o When Gasohol 5.7% Alcohol Gallons (SEQ 0150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 0140) must be significant.</li><li>o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200 or 0220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 0190 or 0210) must be significant.</li><li>o When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270 or 0290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 0260 or 0280) must be significant.</li><li>o When Nontaxable Use of Kerosene Gallons (SEQ 0380 or 0400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 0370 or 0390) must be significant.</li><li>o When Nontaxable Use of Aviation Fuel Gallons (SEQ 0490 or 0520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 0480 or 0510) must be significant.</li></ul></li></ul>	Pg 101
0428-0429 Reserved		
0430	<ul style="list-style-type: none"><li>o <b>State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Philadelphia.</b></li></ul>	Pg 104,   112
0431	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
0432	<ul style="list-style-type: none"><li>o Form 8271 - When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name - 1 (SEQ 0030) or Tax Shelter Registration Number - 1 (SEQ 0040) or Name of Person Who Applied for Registration -1 (SEQ 0050) or Tax Shelter Identifying Number -1 (SEQ 0060).</li></ul>	Pg 104
0433-0434 Reserved		
0435	<ul style="list-style-type: none"><li>o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than \$25,000.</li><li>o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than \$25,000.</li></ul>	Pg 104

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0436	o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.  When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.	Pg 104
0437	o Form 8582-CR - Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.	Pg 104
0438	o <b>Summary Record - For On-Line Returns, the IP Address (SEQ 0190) cannot contain an IPv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.</b>	Pg 109
0439	o <b>If the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).</b>	Pg 91
0440	o Reserved	
0441	o <b>Summary Record - For On-Line Returns, IP Address (SEQ 0190) cannot contain an IPv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.</b>	
0442-0445	Reserved	
0446	o Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 0550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 0580) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0590) must be present, and vice versa.	Pg 101
0447	o Form 4136 - When Undyed Kerosene UV Registration No (SEQ 0610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 0650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 0660) must be present, and vice versa.  o When Other Sales of Undyed Kerosene Gallons (SEQ 0670) is present, then Undyed Kerosene UP Registration No (SEQ 0620) must be present and vice versa.	Pg 101
0448-0449	Reserved	
0450	o Form 8606 - Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.	Pg 105

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0451	<ul style="list-style-type: none"><li>o Form 8606 - Nondeductible IRA Name (SEQ 0009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (&lt;), and space.</li><li>o Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.</li></ul>	Pg 105
0452	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.</li><li>o When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).</li></ul>	Pg 101
0453	<ul style="list-style-type: none"><li>o Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$80,000.</li></ul>	Pg 101
0454	<ul style="list-style-type: none"><li>o Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.</li></ul>	Pg 98
0455	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).</li><li>o Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed \$80,000 Total Foreign Earned Income (SEQ 1210).</li></ul>	Pg 101
0456	<ul style="list-style-type: none"><li>o Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.</li><li>o When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present.</li></ul>	Pg 98
0457	<ul style="list-style-type: none"><li>o Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.</li></ul>	Pg 93, 98
0458	<ul style="list-style-type: none"><li>o Form 1040 - When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present.</li></ul>	Pg 98
0459	<ul style="list-style-type: none"><li>o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.</li></ul>	Pg 93, 98



## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0460	<ul style="list-style-type: none"><li>o Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.</li><li>o Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (i.e., 20031031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20020101).</li><li>o Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0530) and Physical Presence Test Through (SEQ 0540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 0610, 0670, 0730, 0790) must be at least 330 days.</li><li>o Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year Or When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (i.e., 20031031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 20020101).</li><li>o Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 0310, 0350, 0390, 0430, 0470, 0510, 0550, 0590, 0630) must be at least 330 days.</li></ul>	Pg 101
0461	<ul style="list-style-type: none"><li>o Form 2555 - Statement to Authorities - Yes (SEQ 0300) and Req'd to Pay Income Tax - No (SEQ 0330) cannot both be significant.</li></ul>	Pg 101
0462	<ul style="list-style-type: none"><li>o Form 2555 - If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).</li></ul>	Pg 101

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0463	<ul style="list-style-type: none"><li>o Form 2555 - Foreign Address (SEQ 0010) must be significant. Post of Duty (SEQ 0015) must be significant and equal to a valid Post of Duty code.</li><li>o Form 2555EZ - Foreign Address (SEQ 0110) must be significant. Post of Duty (SEQ 0115) must be significant and equal to a valid Post of Duty code.</li><li>o Refer to Attachment 9 for Post of Duty Codes.</li></ul>	Pg 101
0464	<ul style="list-style-type: none"><li>o Form 2555 - If Separate Foreign Residence - Yes (SEQ 0170) is significant, then Yes - City &amp; Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.</li></ul>	Pg 101
0465	<ul style="list-style-type: none"><li>o Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).</li></ul>	Pg 101
0466	<ul style="list-style-type: none"><li>o Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).</li></ul>	Pg 101
0467	<ul style="list-style-type: none"><li>o Form 2555EZ - If Bona Fide Residence - Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.</li></ul>	Pg 101
0468	<ul style="list-style-type: none"><li>o Form 2555EZ - If Physically Present - Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.</li></ul>	Pg 101
0469	<ul style="list-style-type: none"><li>o Form 2555EZ - Tax Home Test - Yes (SEQ 0090) must be significant.</li></ul>	Pg 101
0470	<ul style="list-style-type: none"><li>o Form 2555EZ - For each of the following, only one box can equal "X": Bona Fide Residence - Yes (SEQ 0010) or Bona Fide Residence - No (SEQ 0020); Physically Present - Yes (SEQ 0050) or Physically Present - No (SEQ 0060); Revoked Exclusions - Yes (SEQ 0220) or Revoked Exclusions - No (SEQ 0230).</li><li>o If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant.</li></ul>	Pg 101
0471	<ul style="list-style-type: none"><li>o Form 2555 - Part II or Part III must be present, but not both.</li></ul>	Pg 101
0472	<ul style="list-style-type: none"><li>o Form 2555/2555EZ - Must be processed at the <b>Philadelphia Submission Processing</b> Center.</li></ul>	Pg 101
0473-0474	Reserved	
0475	<ul style="list-style-type: none"><li>o Reserved</li></ul>	Pg 105
0476	<ul style="list-style-type: none"><li>o Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 0045) or Disabled "No" Box - 2 (SEQ 0115).</li></ul>	Pg 99
0477-0479	Reserved	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0480	o Form 8839 - When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	Pg 106
0481	o Form 8839 - Eligible Child First Name - 1 (SEQ 0010), Eligible Child Last Name - 1 (SEQ 0020), Eligible Child Name Control - 1 (SEQ 0030), Year of Birth - 1 (SEQ 0040), and Identifying Number Child - 1 (SEQ 0080) must be significant.  o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160).  o Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format. See Section 7.01 for Name Control format.	Pg 106
0482	o Form 8839 - Year of Birth - 1 (SEQ 0040) and Year of Birth - 2 (SEQ 0120) cannot be greater than current tax year.	Pg 106
0483	o Form 8839 - Identifying Number Child - 2 (SEQ 0160) cannot equal Identifying Number Child - 1 (SEQ 0080). Identifying Number Child - 1 (SEQ 0080) and Identifying Number Child - 2 (SEQ 0160) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	Pg 106
0484	o Form 8839 - If Year of Birth - 1 or - 2 (SEQ 0040, 0120) is prior to "1985", then the corresponding Disabled Over 18 Box - 1 or -2 (SEQ 0049, 0129) must equal "X".	Pg 106
0485	o Form 8839 - Modified AGI (SEQ 0240) must be less than \$192,390.	Pg 106
0486	o Form 1040/1040A - When Adoption Credit (SEQ 0960) is significant, Form 8839 must be present.	Pg 106
0487	o Reserved	Pg 106
0488-0489	Reserved	
0490	o Summary Record - If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.	Pg 109

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0491	o Summary Record - If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).	Pg 109
0492	o Reserved	
0493	o Summary Record - Software Identification Number (SEQ 0230) must be present.	Pg 109
0494	o Form 1040 - If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.	Pg 98
0495	o Form 1040 - If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.  o Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.	Pg 98
0496	o Form 4563 - When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.  o When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.	Pg 102
0497-0499 Reserved		
0500	o Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.	Pg 92
0501	o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC must match IRS data.  o Qualifying <b>Child</b> SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077) must match data from the IRS Master File.	-  Pg 92
0502	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R <b>and Company or Trust Identification Number (SEQ 0120) of Form 2439</b> must match data from the IRS Master File.  <b>Note: Form 1099-R is ONLY required when federal income tax is withheld.</b>	-  Pg 92   
0503	o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File.	Pg 92

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0504	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205, 0215) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) must match data from the IRS Master File.	Pg 92
0505	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R <b>or Company/Trust Identification Number (SEQ 0120) of Form 2439</b> was issued in the current processing year.	Pg 92
0506	o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC was previously used for the same purpose.	Pg 92
0507	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205, 0215) of Form 1040/1040A was previously used for the same purpose.	Pg 92
0508	o Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130); or Secondary SSN (SEQ 0030) has been used as a Primary SSN on another return.	Pg 92
0509	o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.	Pg 92
0510	o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) on the return and was also used as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205, 0215) on another return.	Pg 92
0511	o Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 0030) on another return with filing status value "3".	Pg 92
0512	o Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350, 0390, 0430) of Form 8863 and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355, 0395, 0435) of Form 8863 must match data from the IRS Master File.	Pg 92
0513	o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.	Pg 92
0514	o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.	Pg 92
0515	o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.	Pg 92

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0516	o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.	Pg 92, 114
0517	o Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.	Pd 92, 114
0518	o Form 1310 - The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.	Pg 100
0519	o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) on Form 8697, must match data from the IRS Master File.	Pg 105
0520	o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.	Pg 92
0521	o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205, 0215) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC.	Pg 92
0522	o Primary Date of Birth (SEQ 0010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.	Pg 109
0523	o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.	Pg 109
0524	o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 do not match data from the IRS Master File.	Pg 92
0525	o Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File.	Pg 92
0526	o Qualifying Person SSN -1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose.	Pg 92
0527	o Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose.	Pg 92
0528	o Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355, 0395, 0435) of Form 8863 was previously used to claim Education Credit on another tax return.	Pg 92
0529	o <b>Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.</b>	Pg 92     
0530-0599	Reserved	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0600	o Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.	Pg 92
0601	o Reserved	
0602	o Form 8862- Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.	Pg 107
0603	o Form 8862 - Qualifying Child of Another Person (SEQ 0030) must equal "X". If Qualifying Child of Another Person (SEQ 0030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.	Pg 107
0604	o Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 0040) or Beginning Date Your Spouse Home in the USA (SEQ 0050) of Form 8862 must be present.	Pg 107
0605	o Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 0060) or Relationship No Box-1 (SEQ 0070) of Form 8862 must be present.	Pg 107
0606	o Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	Pg 98
0607	o Form 8866 - If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).	Pg 108
0608-0609 Reserved		
0610	o Tax Form - If Address Ind (SEQ 0097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).  If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	Pg 98
0611	o Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 98
0612	o Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0613	o Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	Pg 98
0614	o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".	Pg 98
0615	o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689 and/or Form W-2GU, then the return must be processed at <b>Philadelphia Submission Processing</b> Center.	Pg 98
0616	o Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).  o Form W-2G - When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).  o Form W-2GU - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).  -  -  -   o Form 1099R - When Recipient's Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).	Pg 100
0617-0618 Reserved		
0619	o Form 8379 - First Injured Spouse Box (SEQ 0030) and Second Injured Spouse Box (SEQ 0060) cannot both equal "X" and cannot both equal blank.	Pg 104
0620	o Form 8379 - When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0030) or Second Injured Spouse Box (SEQ 0060), and either Community Property State-Yes Box (SEQ 0150) or Community Property State-No Box (SEQ 0160).	Pg 104



## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0621	<p>o Form 8379 - When Community Property State Yes Box (SEQ 0150) is equal to "X", one or more of the following community state's abbreviation must be significant:</p> <p>SEQ 0161 Community Property State Abbreviation for Arizona; SEQ 0162 Community Property State Abbreviation for California; SEQ 0163 Community Property State Abbreviation for Idaho; SEQ 0164 Community Property State Abbreviation for Louisiana; SEQ 0165 Community Property State Abbreviation for Nevada; SEQ 0166 Community Property State Abbreviation for New Mexico; SEQ 0167 Community Property State Abbreviation for Texas; SEQ 0168 Community Property State Abbreviation for Washington; and/or SEQ 0169 Community Property State Abbreviation for Wisconsin.</p> <p>o See Attachment 5 - Community Property States Abbreviations</p>	Pg 104
0622	<p>o Form 8379 - When Total Other Income-Joint Return (SEQ 0210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230) must equal Total Other Income-Joint Return (SEQ 0210).</p>	Pg 104
0623	<p>o Form 8379 - When Standard Deduction-Joint Return (SEQ 0510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 0540), Itemized Deduction-Injured Spouse (SEQ 0550) or Itemized Deduction-Other Spouse (SEQ 0560).</p>	Pg 104
0624	<p>o Form 8379 - When Itemized Deduction-Joint Return (SEQ 0540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 0550) and Itemized Deduction-Other Spouse (SEQ 0560) must equal Itemized Deduction-Joint Return (SEQ 0540).</p>	Pg 104
0625	<p>o Form 8379 - When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A.</p>	Pg 104
0626	<p>o Form 8379 - When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600).</p>	Pg 104

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0627	o Form 8379 - When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710) must equal Estimated Tax Payments-Joint Return (SEQ 0690).	Pg 104
0628	o Form 8379 - When Form 8379 is present, Form 2555/2555EZ must not be present.	Pg 104
0629	o Form 8379 - When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066).	Pg 104
0630	o Form 8379 - When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/1040A/1040EZ cannot equal "AS", "GU", "MP", "PR", or "VI".	Pg 104
0631	o Form 8379 - When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.	Pg 104

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0632	<ul style="list-style-type: none"><li>o Form 5471 - When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".</li><li>o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".</li><li>o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".</li><li>o When Other Current Assets - Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".</li><li>o When Investment In Subsidiaries - Beginning (SEQ 2830) or Investment In Subsidiaries - End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule) (SEQ 2860) must equal "STMbnn".</li><li>o When Other Investments - Beginning (SEQ 2870) or Other Investments - End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".</li><li>o When Other Assets - Beginning (SEQ 3090) or Other Assets - End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".</li><li>o When Other Current Liabilities - Beginning (SEQ 3170) or Other Current Liabilities - End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".</li><li>o When Other Liabilities - Beginning (SEQ 3230) or Other Liabilities - End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".</li><li>o When Paid-in or Capital Surplus - Beginning (SEQ 3305) or Paid-in or Capital Surplus - End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".</li><li>o When Own 10% Interest in a Partnership - Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".</li><li>o When Own Foreign Entities - Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".</li><li>o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".</li><li>o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".</li></ul>	Pg 102

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0633	o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.	Pg 102
0634	o Schedule N (Form 5471) - If Deduction for Dividends Paid During Tax Year (SEQ 0750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 0750) must equal Deduction for Dividends Paid (SEQ 0640).	Pg 103
0635	o Reserved	Pg 107
0636	o Form 8865 - <b>For Each Form 8865 present</b> , when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.	Pg 107
0637	o Form 8865 - Business Activity Code (SEQ 0690) must be within the valid range (111100 - 813000).	Pg 107
0638	o Form 8865 - When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).	Pg 107
0639	o Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.	Pg 107
0640	o Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.	Pg 107
0641	o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.	Pg 107
0642	o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300).	Pg 107
0643	o Form 8865 - When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent (SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).	Pg 107

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0644	o Form 8865 - When <b>Net Short-Term Capital Gain (Loss)</b> (SEQ 2750) is significant, <b>Net Short-Term Year Capital Gain (Loss)</b> (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 107 
0645	o Form 8865 - When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, <b>Net L-T Post-May 5 Capital Gain (Loss)</b> (SEQ 3235) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 107 
0646	o Form 8865 - When <b>Net Long-Term Capital Gain (Loss)</b> (SEQ 3130) is significant, <b>Net L-Term Entire Year Capital Gain (Loss)</b> (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 107 
0647	o Form 8865 - When <b>Net Section 1231 Post-May 5 Gain (Loss)</b> (SEQ 3285) or <b>Net Section 1231 Entire Year Gain (Loss)</b> is significant, Form 4797 must be present.	Pg 107 
0648	o Form 8865 - When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.	Pg 107
0649	o Form 8865 - When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.	Pg 107
0650	o Form 8865 - Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).	Pg 107
0651	o Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.	Pg 104
0652	o Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 0040) is significant, 1 or more Forms 8609 must be present.	Pg 104
0653	o Form 8586 - If "Current Year Credit" (SEQ 0110) is significant, one or more Forms 8609 must be present.	Pg 104
0654	o Form 8586 - If "Number of Forms 8609 Attached" (SEQ 0020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present	Pg 104
0655	o Form 8865 - If File Form 1065 (SEQ 0800) is equal to "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN's Prefix Codes.	Pg 107
0656	o Reserved	
0657	o Form 8586 - Flow-through Entity EIN (SEQ 0115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 8 for District Office Codes.	Pg 104 
0658-0659 Reserved		

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0660	o Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 0300) both contain an entry greater than zero, Form 6251 must be present.	Pg 104
0661	o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn".	Pg 107
	o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".	
	o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".	
	o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".	
	o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".	
	o When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal STMbnn".	
	o When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMbnn".	
	o When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMbnn".	
	o When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMbnn".	
	o When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMbnn".	
	o When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMbnn".	
	o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".	
	o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".	
	o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".	

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
	o (continued)	
	o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".	
	o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".	
	o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".	
	o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".	
	o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".	
0662	o Form 8865 - The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.	Pg 107
0663	o Schedule K-1 (Form 8865) - The following fields must be positive: SEQs 0320, 0370, 0380, 0390, 0440 and 0480.	Pg 107
0664	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 0008) must equal either "O" or Blank.	Pg 109
	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to Blank, then the PIN Type Code (SEQ 0008) must equal "P", or "S".	
0665	o Form 8801 - Total Tax Credits (SEQ 0220) must be greater than zero.	Pg 105
0666	o Form 1040 - If Form 8801 Block (SEQ 1005) is equal to "X", then Form 8801 must be present.	Pg 98
0667	o Form 4797 - If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.	Pg 102
0668	o Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.	Pg 150
0669	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.	Pg 150

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0670	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).</p> <p>o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p> <p>o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p>	Pg 109, 150
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0671	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065).</p> <p>o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p>	Pg 109, 150
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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0672	<ul style="list-style-type: none"><li>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.</li><li>o When the PIN Type Code (SEQ 0008) is equal to "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.</li></ul>	Pg 109, 150
0673	<ul style="list-style-type: none"><li>o Authentication Record - For On-Line Returns only, when the PIN Type Code (SEQ 0008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 0075) must equal "B".</li></ul>	Pg 109, 150
0674	<ul style="list-style-type: none"><li>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. And The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.</li></ul>	Pg 109, 150
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	<ul style="list-style-type: none"><li>o <b>Exception:</b> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. And The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</li></ul>	
	<ul style="list-style-type: none"><li>o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. And The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.</li></ul>	
	<ul style="list-style-type: none"><li>o When the PIN Type Code (SEQ 0008) is "Blank", then the Primary Taxpayer Signature (SEQ 0035) cannot be present.</li></ul>	

**ATTACHMENT 1**

## ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0675 ○	Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. And The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.	Pg 109, 150
		-   -   -   -    -   -   -   -    -   -   -    ○ Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant but the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return , Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. And The Primary Taxpayer Signature (SEQ 1321) on the Tax Return Must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.  ○ When the PIN Type Code (SEQ 0008) is "Blank" and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.

**ATTACHMENT 1**

## ERROR REJECT CODE (ERC) CROSS REFERENCES

<u><b>ERC</b></u>	<u><b>DESCRIPTION</b></u>	<u><b>PAGE</b></u>
0676 ○	Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.	Pg 109, 150
	-   -   -   -    -   -   -   -    -   -   -    -   -   -   -	
○	Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the spouse field (SEQ 0065) must be present on the Authentication Record.	         
○	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the primary field (SEQ 0035) must be present on the Authentication Record.	         
○	When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary field (SEQ 0035) must be present on the Authentication Record.	         
○	When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.	         
0677 ○	Self-Select PIN Program - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.	Pg 150

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0678	o Self-Select PIN Program - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.	Pg 150
0679	o Authentication Record - When the PIN TYPE Code (SEQ 0008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.	Pg 109, 150
		-
		-
		-
		-
	o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.	
	o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary Prior Year Adjusted Gross Income on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Masterfile.	
0680	o Authentication Record - When the PIN TYPE Code (SEQ 0008) is equal to "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 0050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.	Pg 109, 150
	o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0681	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080).</p> <p>-  </p> <p>-  </p> <p>-  </p> <p>-  </p> <p>o <b>Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return , the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.</b></p> <p>o <b>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.</b></p>	Pg 109, 150
0682	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065).</p> <p>-  </p> <p>-  </p> <p>-  </p> <p>-  </p> <p>-  </p> <p>-  </p> <p>-  </p> <p>o <b>Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return , the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.</b></p>	Pg 109, 150
0683	<p>o Authentication Record - When the PIN TYPE Code (SEQ 0008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).</p>	Pg 109, 150

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0684	o Authentication Record - When the PIN TYPE Code (SEQ 0008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 3 (SEQ 0170) or Paper Document Indicator 4 (SEQ 0180) or Paper Documents Indicator 5 (SEQ 0185) or Paper Document Indicator 6 (SEQ 0188) of Summary Record cannot be present.	Pg 109, 150 -1
0685	o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.	Pg 109
0686	o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.	Pg 109
0687	o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.	Pg 109
0688	o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.	Pg 109
0689	o Authentication Record - The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.	Pg 109, 150
0690	o Form Payment (Balance Due) - If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.	Pg 108
0691	o Form Payment (Balance Due) - Amount of Tax Payment (SEQ 0060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.	Pg 108
0692	o Form Payment - Amount of Tax Payment (SEQ 0060) must be greater than zero.	Pg 108
0693	o Form Payment - When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 0070) of "1040S".	Pg 108
0694	o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".	Pg 109, 150
0695	o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".	Pg 109, 150
0696	o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".	Pg 109, 150

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0697	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).</p> <p>o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (Seq 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return , the following fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p> <p>o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0035, 0070,0075,0080, 0090) are required on the Authentication Record.</p>	Pg 109, 150
	-  -  -  -	
0698	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) must be present.</p> <p>o Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p>	Pg 109, 150
	-  -  -  -   -  -  -	
0699	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 0020) and Spouse Prior Year Adjusted Gross Income (SEQ 0050).</p>	Pg 109, 150
0700	<p>o Form 6781 - When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".</p>	Pg 104

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0701	o Form 6781 - When Form 1099-B Adjustments <b>Col. (b)</b> (SEQ 0200) <b>or Form 1099-B Adjustments Col. (c)</b> (SEQ 0205) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must contain "STMbnn".	Pg 104
0702	o Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant.	Pg 101
0703	o Form 2120 - Eligible First Name (SEQ 0040), Eligible Last Name (SEQ 0045), SSN (SEQ 0050), Street Address (SEQ 0060), City (SEQ 0070), State Abbr (SEQ 0080), and Zip Code (SEQ 0090) must be significant, else reject the return.	Pg 101
0704	o Reserved	
0705	o Reserved	
0706	o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year, else reject the return.	Pg 101
0707	o Form 2120 - The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200, 0210).  o Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201, 0211)	Pg 101
0708	o Form 2120 - SSN of Eligible Person (SEQ 0050, 0110, and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social security Numbers.  o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, 0050, 0110, and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".  o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".	Pg 101
0709	o Reserved	



## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0710	<ul style="list-style-type: none"><li>o Form 9465 - When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.</li><li>o Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.</li></ul>	Pg 108
	-  -  -  -	
0711	<ul style="list-style-type: none"><li>o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).</li></ul>	Pg 104
0712	<ul style="list-style-type: none"><li>o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.</li></ul>	Pg 104
0713	<ul style="list-style-type: none"><li>o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.</li></ul>	Pg 104
0714	<ul style="list-style-type: none"><li>o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) on Form 8697 must be present.</li></ul>	Pg 105
0715	<ul style="list-style-type: none"><li>o Form 8697 - Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) and SMI-Net Amount of Interest You Owe (SEQ 0830).</li></ul>	Pg 105
0716	<ul style="list-style-type: none"><li>o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.</li></ul>	Pg 105

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0717	<ul style="list-style-type: none"><li>o Form 1040 - When F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present and when F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8866", then Form 8866 must be present.</li><li>o Form 1040 - When F8697 <b>or F8866</b> Amount (SEQ 1131) is significant <b>and F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8697"</b>, then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.</li><li>o Form 1040 - When <b>F8697 or F8866</b> Amount (SEQ 1131) is significant <b>and F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8866"</b>, then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.</li><li>o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 <b>or F8866</b> Amount (SEQ 1131) <b>of Form 1040</b> must be significant.</li><li>o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then <b>F8697 or F8866</b> Amount (SEQ 1131) of Form 1040 must be significant.</li></ul>	Pg 98
0718-0719 Reserved		
0720	<ul style="list-style-type: none"><li>o Form 3800 - When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, <b>Form 8874, Form 8881 or Form 8882.</b></li></ul>	Pg 101
0721	<ul style="list-style-type: none"><li>o Form 1040 - When <b>Specify Other Credit</b> Literal (SEQ 1010) equals "8834", Form 8834 must be present.</li><li>o When <b>Specify Other Credit</b> Literal (SEQ 1010) equals "8844", Form 8844 must be present.</li><li>o <b>If Form 1040, SEQ. 1010 (Other Form Literal) contains "8884", Form 8884 must be present and vice versa, else reject</b></li><li>o <b>If Form 1040, SEQ. 1010 (Other Form Literal) contains "8860", Form 8860 must be present and vice versa, else reject.</b></li></ul>	Pg 98
0722	<ul style="list-style-type: none"><li>o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 5884, Form 6478, Form 6765, Form 8586, Form 8801, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, <b>Form 8860, Form 8861, Form 8874, Form 8881, Form 8882 or Form 8884 unless Specify Other Credit Literal (SEQ 1010) contains "FNS" or "TRANS ALASKA".</b></li></ul>	Pg 98

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0723	o Form 3468 - If Certified Historic Structures (SEQ 0050) or Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0071).	Pg 101
	o Form 3468 - If Certified Historic Structures (SEQ 0050) or "Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Date of NPS Approval (SEQ 0071) must be significant. (Certified Historic Structures)	
0724	o Form 3468 - If Current Year Investment Credit (SEQ 0160) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.	Pg 101
0725	o Form 3800 - If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present.	Pg 101
0726	o Form 3800 - If Current Year Work Opportunity Credit (SEQ 0030) is significant, then Form 5884 must be present.	Pg 101
0727	o Form 3800 - If Current Year Welfare to Work Credit (SEQ 0040) is significant, then Form 8861 must be present.	Pg 101
0728	o Form 3800 - If Current Year Credit for Alcohol Used As Fuel (SEQ 0050) is significant, then Form 6478 must be present.	Pg 101
0729	o Form 3800 - If Current Year Credit for Increasing Research (SEQ 0060) is significant, then Form 6765 must be present.	Pg 101
0730	o Form 3800 - If Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present.	Pg 101
0731	o Form 3800 - If Current Year Enhanced Oil Recovery Credit (SEQ 0080) is significant, then Form 8830 must be present.	Pg 101
0732	o Form 3800 - If Current Year Disabled Access Credit (SEQ 0090) is significant, then Form 8826 must be present.	Pg 101
0733	o Form 3800 - If Current Year Renewable Electricity Production (SEQ 0100) is significant, then Form 8835 must be present.	Pg 101
0734	o Form 3800 - If Current Year Indian Employment Credit (SEQ 0110) is significant, then Form 8845 must be present.	Pg 101
0735	o Form 3800 - If Current Year Credit for Employer Social Security (SEQ 0120) is significant, then Form 8846 must be present.	Pg 101
0736	o Form 3800 - If Current Year Orphan Drug Credit (SEQ 0130) is significant, then Form 8820 must be present.	Pg 101
0737	o Form 3800 - If Current Year Credit for Contributions (SEQ 0140) is significant, then Form 8847 must be present.	Pg 101
0738	o Form 3800 - If Current Year Trans-Alaska Pipeline Credit (SEQ 0150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0145) must equal "STMbnn".	Pg 101
0739	o Form 3800 - If Passive Activity Credits (SEQ 0180) is significant, then Passive Activity Credits (SEQ 0180) must not be greater than Current Year General Business Credit (SEQ 0170).	Pg 101

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0740	o Form 3800 - If Subtract Line 3 from Line 2 (SEQ 0190) is significant, then Subtract Line 3 from Line 2 (SEQ 0190) must not be less than zero.	Pg 101
0741	o Form 3800 - If Passive Activity Credits Allowed (SEQ 0200) is significant, then Form 8582-CR must be present.	Pg 101
0742	o Form 3800 - If Tentative General Business Credit (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.	Pg 101
0743	o Form 3800 - The following fields must be positive: SEQs 0020, 0030, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, 0140, 0150, 0160, 0180, 0200, and 0210.	Pg 101
0744	o Form 5884 - If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 0270) both contain an entry greater than zero, then Form 6251 must be present.	Pg 103
0745	o Form 6478 - Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million).	Pg 103
0746	o Form 6478 - If Total Current Year Credit for Alcohol Used as Fuel (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.	Pg 103
0747	o Form 6765 - Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).	Pg 104
0748	o Form 6765 - If Subtract Line 2 from Line 1 - Sect. A (SEQ 0040), Subtract Line 11 from Line 8 (SEQ 0130), Subtract line 18 from Line 17 (SEQ 0220), Subtract Line 27 from Line 25 (SEQ 0310), Subtract Line 29 from Line 25 (SEQ 0330) Subtract Line 30 from Line 28 (SEQ 0340), Subtract Line 32 from Line 25 (SEQ 0360), and Subtract Line 33 from line 30 (SEQ 0370) cannot be less than zero.	Pg 104
0749	o Form 6765 - If Total current year credits for Increasing Research (SEQ 0460) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.	Pg 150
0750	o Form 8820 - If Total Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0751	o Form 8826 - Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.	Pg 106
0752	o Form 8826 - Total Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000.	Pg 106
0753	o Form 8826 - If Total Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0754	o Form 8830 - If Total Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106

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### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0755	o Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 0230) and Net Regular Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0756	o Form 8835 - If Total Current Year Credit (SEQ 0200) and Net Income Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0757	o Form 8844 - If Tentative EZE Credit (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0758	o Form 8845 - If Total Current Year Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.	Pg 107
0759	o Form 8846 - If Total Current Year Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.	Pg 107
0760	o Form 8847 - If Total Current Year CDC Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	Pg 107
0761	o Form 8859 - Divide Line 3 by \$20,000 (SEQ 0140) cannot be greater than a decimal of 1.0000.	Pg 107
0762	o Form 8861 - If Total Current Year Welfare-to-Work Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.	Pg 107
0763	o <b>Form 8874 - When Current Year Credit (SEQ 0300) and Net Income Tax (SEQ 0560) both contain an entry greater than zero, Form 6251 must be present.</b>	Pg 108   
0764	o <b>Form 8881 - Current Year Credit (SEQ 0060) cannot be greater than \$500.</b>	Pg 108 
0765	o <b>Form 8881 - When Current Year Credit (SEQ 0060) and Net Income Tax (SEQ 0260) both contain an entry greater than zero, Form 6251 must be present.</b>	Pg 108   
0766	o <b>Form 8882 - When Current Year Credit (SEQ 0090) and Net Income Tax (SEQ 0310) both contain an entry greater than zero, Form 6251 must be present.</b>	Pg 108   
0767	o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.  o If the literal "PREPARER" is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required.	Pg 98
0768	o Form 8621 - If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".	Pg 105

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0769	o Form 8621 - If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".	Pg 105
0770	o Tax Form - Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".	Pg 98
0771	o Form 8621- Identifying Number (SEQ 0020) must be significant.	Pg 105
0772	o Form 8621 - When Total Distributions From PFIC During Current Tax Year (SEQ 0500) or Total Distributions, Reduced (SEQ 0510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 0550) is significant then Attach statement for each Distribution and Disposition (SEQ 0555) must contain "STMbnn".	Pg 105
0773	o Form 8621 - If Elect to Treat PFIC as QEF (SEQ 0230) equals "X" then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 0290), Portion of Line 1a (SEQ 0300), Subtract Line 1b from Line 1a (SEQ 0310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 0320), Portion of Line 2a (SEQ 0330) and Subtract Line 2b from Line 2a (SEQ 0340) must be significant.	Pg 105
0774	o Form 8621 - When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 0240) equals "X", then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) must be significant.	Pg 105
0775	o Form 8621 - When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.	Pg 105
0776	o Form 8621 - When Elect to Extend Time of PYMT (SEQ 0260) equal "X", then Add Lines 1c and 2c (SEQ 0350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 0360), Enter Portion of Line 3a (SEQ 0370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 0390), Total Taxable Income For the Tax Year (SEQ 0400), Total Tax Without Regard to Amount on Line 3e (SEQ 0410) and Subtract Line 4b From Line 4a (SEQ 0420) must be significant.	Pg 105
0777	o Form 8621 - If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.	Pg 105
0778	o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.	Pg 98
0779	o Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant	Pg 98
0780	o Form 8609 - Percentage Aggregate Basis Financed (SEQ 0250) cannot be blank.	Pg 105
0781	o <b>Reserved</b>	-  Pg 105

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0782	o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.	Pg 100
0783	o Form 982 - When Amt Excluded From Inc: Under Section 108(b) (5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".	Pg 100
0784	o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.	Pg 100
0785	o Form 2439 - All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).	Pg 101
0786	o Form 2439 - Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	Pg 101
0787-0789	Reserved	
0790	o Form 1040 - If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.	Pg 98
0791	o Form 1040 - If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), Form 8885 Block (SEQ 1208).	Pg 98
0792-0794	Reserved	
0795	o Reserved	
0796	o Reserved	
0797-0804	Reserved	
0805	o TRANS Record B (TRANB) must be present.	Pg 91
0806	o TRANS Record A (TRANA) - Processing Site (SEQ 0040) must equal a valid Electronic Filing site: "C" = Andover, "D" = Memphis, "E" = Austin, " <b>F</b> " = <b>Kansas</b> , " <b>G</b> " = <b>Philadelphia</b> .	Pg 91 -   
0807-0821	Reserved	
0822	o TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 0080) matches a previously accepted transmission (Duplicate Transmission).	Pg 91
0823	o Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 91
0824	o TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.	Pg 91

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>												
0825	o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.	Pg 91												
	o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.													
0826-0829	Reserved													
0830	o RECAP Record - Total EFT (SEQ 0020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.	Pg 91												
0831	o RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	Pg 91												
0832	o RECAP Record - Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.	Pg 91, 114												
0833-0839	Reserved													
0840	o RECAP Record - The following fields must equal those in the Trans Record A (TRANA): <table><tr><td>IDENTIFICATION</td><td>TRANA</td><td>RECAP</td></tr><tr><td>Electronic Trnsmttr Identification Number (ETIN)</td><td>SEQ 0060</td><td>SEQ 0040</td></tr><tr><td>Julian Day of Transmission</td><td>SEQ 0070</td><td>SEQ 0050</td></tr><tr><td>Transmission Sequence Number for Julian Day</td><td>SEQ 0080</td><td>SEQ 0060</td></tr></table>	IDENTIFICATION	TRANA	RECAP	Electronic Trnsmttr Identification Number (ETIN)	SEQ 0060	SEQ 0040	Julian Day of Transmission	SEQ 0070	SEQ 0050	Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060	Pg 91
IDENTIFICATION	TRANA	RECAP												
Electronic Trnsmttr Identification Number (ETIN)	SEQ 0060	SEQ 0040												
Julian Day of Transmission	SEQ 0070	SEQ 0050												
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060												
0841-0899	Reserved													
0900	o <b>Reserved</b>	-												
0901	o <b>Reserved</b>													
0902	o <b>Reserved</b>	-												
0903	o <b>Reserved</b>	-												
0904	o <b>Reserved</b>	-												
0905	o <b>Reserved</b>	-												
0906	o <b>Reserved</b>	-												
0907-0949	Reserved													



## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0950	o Form 8873 - When Election Under Section 942(a) (3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a) (3) (SEQ 0025) must equal "STMbnn".	Pg 108
0951	o Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".	Pg 108
0952	o Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn".	Pg 108
0953	o Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".	Pg 108
0954	o Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".	Pg 108
0955	o Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn".	Pg 108
0956	o Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn".	Pg 108
0957	o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn".	Pg 108
0958-0998 Reserved		
0999	o A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".	Pg 92
1000	o Form 1310 - When the Filing Status Code (SEQ 0130) of the Tax Form is NOT equal to "Married Filing Joint" and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.	Pg 92
1001	o Form 1310 - When the Filing Status Code (SEQ 0130) of the Tax Form is equal to "Married Filing Joint", the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.	Pg 100
1002	o Form 1310 - The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.	Pg 100
1003	o Form 1310 - The year of the Date of Death (SEQ 0030) must equal the current tax year.	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1004	o Form 1310 - The Date of Death (SEQ 0030) <b>must be significant and</b> match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.	Pg 100 -
1005	o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).	Pg 100
1006	o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).	Pg 100
1007	o Form 1310 - Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.	Pg 100
1008	o Form 1310 - Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".	Pg 100
1009	o Form 1310 - Street Address (SEQ 0100) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.  o Street Address (SEQ 0110) is a required field.	Pg 100
1010	o Form 1310 - Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.	Pg 100
1011	o Form 1310 - State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.  o State Abbreviation (SEQ 0140) is a required field.	Pg 100
1012	o Form 1310 - City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.  o City (SEQ 0130) is a required field.	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1013	o Form 1310 - If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0160) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.	Pg 100
1014	o Tax Form - When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form a 1310 must be present <b>for both taxpayers</b> and Name of Person Claiming Refund (SEQ 0060) on <b>the first</b> Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) <b>of the second Form 1310</b> .	Pg 98
1015	o Tax Form - When Filing Status (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse Yes (SEQ 1325) must also be significant.	Pg 98
1016	o Tax Form - When Filing Status Code (SEQ 0130) is NOT equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.	Pg 98
1017	o Form 1310 - The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.	Pg 100
1018	o Form 1310 - When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.	Pg 100
1019	o <b>Tax Form - When Filing Status (SEQ 0130) is "Other Than 2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.</b> o <b>Tax Form - When Filing Status (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.</b>	Pg 98
1020	o Form 970 - If Valued At Cost "No" Box (SEQ 0080) is equal to "X", then If No, Explanation (SEQ 0090) must equal "STMbnn".	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1021	o Form 970 - If Inventory Taken at Actual Cost "No" Box (SEQ 0110) is equal to "X", then Actual Cost "No" Explanation (SEQ 0120) must equal "STMbnn".	Pg 100
1022	o Form 970 - If Adjustment Included in Income Over 3 Years "N" Box (SEQ 0160) is equal to "X", then Adjustment "No" Explanation (SEQ 0170) must equal "STMbnn".	Pg 100
1023	o Form 970 - If Goods Treated as Acquired "N" Box (SEQ 0200) is equal to "X", then Goods Treated as Acquired "N" Explanation (SEQ 0210) must equal "STMbnn".	Pg 100
1024	o Form 970 - If Other Cost Method Box (SEQ 0290) is equal to "X", then Other Cost Method Explanation (SEQ 0300) must equal "STMbnn".	Pg 100
1025	o Form 970 - If any of the following fields equal "X": Line Type or Class of Goods Box (SEQ 0350), Pooling Method Box (SEQ 0360), Natural Business Unit Box (SEQ 0370), Multiple Pools Box (SEQ 0380), Raw Material Content Box (SEQ 0390) and Simplified Dollar-value Method Box (SEQ 0400), then Statements describing Contents of Pool (SEQ 0340) must equal "STMbnn".	Pg 100
1026	o Form 970 - If Other Pooling Method Box (SEQ 0410) is equal to "X", then Other Pooling Method Explanation (SEQ 0420) must equal "STMbnn".	Pg 100
1027	o Form 970 - If any of the following fields equal "X": Double Extension Box (SEQ 0440), New Vehicle Alternative LIFO (SEQ 0450), Index Box (SEQ 0460), Link-chain Box (SEQ 0470) and Used Vehicle Alternative LIFO (SEQ 0480), then Description of LIFO Computation Method (SEQ 0430) must equal "STMbnn".	Pg 100
1028	o Form 970 - If Other Method Box (SEQ 0490) is equal to "X", then Other Cost Computing Method Explanation (SEQ 0500) must equal "STMbnn".	Pg 100
1029	o Form 970 - If Commissioner's Permission to Change "Yes" Box (SEQ 0530) is equal to "X", then Copy of Grant Letter Retained by Filer (SEQ 0550) must equal "Y".	Pg 100
1030	o Form 970 - If Used LIFO Method Before "Yes" Box (SEQ 0560) is equal to "X", then Used LIFO Before Explanation (SEQ 0570) must equal "STMbnn".	Pg 100
1031	o Form 970 - When only one Form 970 is present, the SSN (SEQ 0020) must equal the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.  o When two Forms 970 are present, the SSN (SEQ 0020) of the first Form 970 must equal the Primary SSN (SEQ 0010) of Form 1040 and the SSN (SEQ 0020) of the second Form 970 must equal the Secondary SSN (SEQ 0030) of Form 1040.	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1032	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year and must match data from the IRS Master File.</li><li>o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year and must match data from the IRS Master File.</li></ul>	Pg 98
1033	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).</li><li>o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).</li></ul>	Pg 98
1034	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.</li><li>o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.</li></ul>	Pg 98
1035	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When the Filing Status (SEQ 0130) is Other Than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD", else reject. See Section 7.2 for Name Line 1 formats.</li></ul>	Pg 98
1036	<ul style="list-style-type: none"><li>o <b>Form 1310</b> - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.</li><li>o Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.</li></ul>	Pg 100
1037	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When the Filing Status (SEQ 0130) is "2", and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign", else reject.</li></ul>	Pg 98
1038	<ul style="list-style-type: none"><li>o <b>Tax Form</b> - When the Filing Status (SEQ 0130) is "2", and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD", else reject.</li></ul>	Pg 98
1039	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
1040	<ul style="list-style-type: none"><li>o Reserved</li></ul>	
1041	<ul style="list-style-type: none"><li>o <b>Form W-2GU</b> - When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.</li></ul>	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1042	o Form W-2GU - Employer City (SEQ 0070) must contain at least three characters.	Pg 100
1043	o Form W-2GU - Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S". Refer to Attachment 8 for District Office Codes. See Section 7.05 for Business Name Control format.  Note: The value "N" (Non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	Pg 100
1044	o Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).  o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.  o Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	Pg 100
1045	o Form W-2GU - Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	Pg 100
1046	o Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.	Pg 109
1047	o Form W-2GU - If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than \$4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than \$49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the <b>Philadelphia Submission Processing Center</b> .	Pg 100

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1048 o	Tax Form - If the State Abbreviation (SEQ 0087) is equal to "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU And Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ And Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.	Pg 98
1049 o	Reserved	
1050 o	Form 8594 - When SEQ 0300 is present, then SEQ 0315 must equal "STMbnn".	Pg 105
1051-1059	Reserved	
1060 o	STCGL/LTCGL - Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.  o The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.	Pg 109
1061 o	STCGL/LTCGL - The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	Pg 109
1062 o	STCGL/LTCGL - any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.  Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.  If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 - <b>0290</b> must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) is equal to "LTCGL" then SEQ 0890 - 1155 must be blank.  If S-T Description of Property of Form 8865 (SEQ 2480) is equal to "STCGL" then SEQ 2490 - 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) is equal to "LTCGL" then SEQ 2770 - 3030 must be blank.	Pg 109

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
1063	o Summary Record - Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS.	Pg 109
1064	o Summary Record - Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS.	Pg 109
1065-1069 Reserved		
1070	o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.  o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.  o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885.	Pg 108
1071	o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.	Pg 98
1072	o Form 8885 - On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.	   
1073	o Form 8885 - Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry.	 
1074	o Form 8885 - If "Advance Payments" (SEQ 0240) does not contain a significant amount, "Multiply Line 4 by 65%" (SEQ 0230) must equal "Health Coverage Tax Credit" (SEQ 0250).	   
1075	o Form 8885 - Filer is ineligible for this credit based on data from the IRS Master File. Filer should contact the Health Credit Customer Contact Center at 1-866-628-4282 (toll-free) to determine/correct eligibility errors	     
1076-1079 Reserved		
1080	o Form 1040 - If Form 8859 Block (SEQ 0990) equals "X", then Form 8859 must be attached.	Pg 98
1081-9999 Reserved		



## ATTACHMENT 2

### ACCEPTABLE ABBREVIATIONS

<u>Word</u>	<u>Abbreviation</u>	<u>Word</u>	<u>Abbreviation</u>
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	
Avenue	AVE	One-quarter	1/4 *
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care Of, or		Place	PL
In Care Of	%	Post Office Box, or	
Circle	CIR	P.O. Box	PO BOX
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	RR
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

\* (For all fractions, enter a space before and after the number, e.g.,  
1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see  
Document 7475, Catalogue #11046E, State Abbreviations, Major City  
Codes and Address Abbreviations.

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### ATTACHMENT 3

#### STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>	<u>State</u>	<u>Abbr.</u>	<u>Zip Code</u>
Alabama	AL	350nn-352nn 354nn-369nn	Michigan	MI	480nn-499nn
Alaska	AK	995nn-999nn	Minnesota	MN	550nn-567nn
Arizona	AZ	850,852nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn	Mississippi	MS	386nn-397nn
			Missouri	MO	630nn-658nn
			Montana	MT	590nn-599nn
			Nebraska	NE	680nn-693nn
Arkansas	AR	716nn-729nn, 75502	Nevada	NV	889nn-898nn
			New Hampshire	NH	030nn-038nn
California	CA	900nn-908nn, 910nn-928nn 930nn-961nn	New Jersey	NJ	070nn-089nn
			New Mexico	NM	870nn-884nn
			New York	NY	004nn,005nn, 06390, 100nn-149nn
Colorado	CO	800nn-816nn			
Connecticut	CT	060nn-069nn	North Carolina	NC	270nn-289nn
Delaware	DE	197nn-199nn	North Dakota	ND	580nn-588nn
District of Columbia	DC	200nn-205nn	Ohio	OH	430nn-459nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn	Oklahoma	OK	730nn-732nn, 734nn-749nn
			Oregon	OR	970nn-979nn
Georgia	GA	300nn-319nn, 398nn,399nn	Pennsylvania	PA	150nn-196nn
			Rhode Island	RI	028nn,029nn
Hawaii	HI	967nn,968nn	South Carolina	SC	290nn-299nn
Idaho	ID	832nn-838nn	South Dakota	SD	570nn-577nn
Illinois	IL	600nn-629nn	Tennessee	TN	370nn-385nn
Indiana	IN	460nn-479nn	Texas	TX	733nn,73949, 750nn-799nn
Iowa	IA	500nn-528nn			
Kansas	KS	660nn-679nn	Utah	UT	840nn-847nn
Kentucky	KY	400nn-427nn, 45275	Vermont	VT	050nn-054nn, 056nn-059nn
			Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Louisiana	LA	700nn-714nn, 71749			
			Washington	WA	980nn-986nn, 988nn-994nn
Maine	ME	03801, 039nn-049nn			
			West Virginia	WV	247nn-268nn
Maryland	MD	20331, 206nn-219nn	Wisconsin	WI	49936, 530nn-549nn
Massachusetts	MA	010nn-027nn, 055nn	Wyoming	WY	820nn-834nn

**ATTACHMENT 3 (continued)**

**STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES**

<u>U.S. Possession</u>	<u>Abbr.</u>	<u>Zip Code</u>
American Samoa	AS	967nn
Guam	GU	9691n, 9692n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

**ATTACHMENT 4**

**APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES**

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

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## **ATTACHMENT 5**

### **Community Property State Abbreviations**

<b>Community Property States</b>	<b>Community Property State Abbreviations</b>
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

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## ATTACHMENT 6

### **CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453**

#### **1. Non-Paid Preparer Field for IRS-Sponsored Programs**

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include VITA, Tax Counseling for the Elderly, Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 **(Non-Paid Preparer)** of the tax form record: |

"IRS-PREPARED"  
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

- |  
- |  
- |  
- |  
- |  
- |

## **ATTACHMENT 6 (continued)**

### **CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453**

#### **2. Self-Prepared Returns**

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

#### **3. Paid Preparer**

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

##### **a. Self-Employed**

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN) or SEQ 1380 (Preparer Firm EIN) should be present.

##### **b. Employee of Preparer Firm**

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/Preparer TIN) and SEQ 1380 (Preparer Firm EIN) should be present.

#### **4. Electronic Return Originators (ERO's)**

##### **a. Collectors Who Do Not Change Data**

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

##### **b. Collectors Who Change Data**

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

## **ATTACHMENT 6 (continued)**

### **CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453**

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

(1) Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/PTIN or EIN, as appropriate, as well as the Firm Name and Address data.

(2) Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/PTIN, as well as the Firm EIN, Firm Name and Address data.

(3) Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/PTIN in this case.

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## **ATTACHMENT 7**

### **EIN'S PREFIXES**

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

#### EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

## ATTACHMENT 8

### DISTRICT LOCATION CODES FOR EFINS

The first two digits of a valid **Electronic Filer Identification Number** (EFIN) must equal one of the 73 District Office (DO) Codes listed below:

01, 02, 03, 04, 05, 06;

08;

10, 11;

13, 14;

16, 17, 18;

21, 22, 23;

25;

29;

31, 32, 33, 34, 35, 36, 37, 38, 39;

41, 42, 43, 44, 45, 46, 47, 48, 49;

51, 52, 53, 54, 55, 56, 57, 58, 59;

61, 62, 63, 64, 65, **66**;

68;

71, 72, 73, 74, 75, 76, 77, **78**;

81, 82, 83, 84, 85, 86, 87, 88;

91, 92, 93, 94, 95;

**98**;

99.

## **ATTACHMENT 9**

### **SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS**

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3     -     4 5     -     6 7 8 9  
Area       -     Group   -     Serial

#### **Valid Ranges for Social Security Number (SSN):**

001-01-0001 through 690-99-9999,

700-01-0001 through 729-99-9999,

750-01-0001 through 763-99-9999.

764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

#### **Valid Range for Individual Taxpayer Identification Number (ITIN):**

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

#### **Valid Range for Adoption Taxpayer Identification Number (ATIN):**

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

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## **ATTACHMENT 10**

### **POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)**

If the country is not listed, use Post of Duty Code "85" - Other Countries

<b><u>POD Code</u></b>	<b><u>Name of Country</u></b>	<b><u>POD Code</u></b>	<b><u>Name of Country</u></b>
84	Afars & Issas	15	Bulgaria
84	Afghanistan	84	Burkina
15	Albania	75	Burma
84	Algeria	84	Burundi
08	Andorra	85	Byelarus
84	Angola	84	Cambodia
85	Anguilla	84	Cameroon
85	Antarctica	33	Canada - Alberta
49	Antigua & Barbuda	32	Canada - British Columbia
25	Arab Republic of Egypt	33	Canada - Manitoba
54	Argentina	37	Canada - New Brunswick
85	Armenia	37	Canada - Newfoundland
49	Aruba	32	Canada - Northwest Territory
84	Ascension Island	37	Canada - Nova Scotia
85	Ashmore & Cartier Islands	35	Canada - Ontario
68	Australia	37	Canada - Prince Edward Island
13	Austria	34	Canada - Quebec
15	Azerbaijan	33	Canada - Saskatchewan
85	Azores	84	Canton & Enderbury Islands
44	Bahamas	43	Cape Verde
25	Bahrain Islands	43	Cayman Islands
85	Baker Islands	84	Central African Republic
75	Bangladesh	75	Ceylon
49	Barbados	84	Chad
85	Bassas da India	02	Channel Islands
85	Belarus	54	Chile
11	Belgium	65	China (Taiwan)
45	Belize	38	China, People's Republic
29	Benin	85	Christmas Island (Indian Ocean)
44	Bermuda	84	Christmas Island (Pacific Ocean)
84	Bhutan	85	Clipperton Island
54	Bolivia	44	Cocos (Keeling) Islands
84	Botswana	45	Colombia
85	Bouvet Island	15	Commonwealth of Independent States (USSR)
53	Brazil	84	Comoro Islands
45	British Honduras	84	Congo
85	British Indian Ocean Territory		
49	British Virgin Islands		
84	Brunei		

**ATTACHMENT 10 (continued)**

**POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ  
and Foreign Employer Compensation Record (FEC Record)**

<b><u>POD</u></b> <b><u>Code</u></b>	<b><u>Name of</u></b> <b><u>Country</u></b>	<b><u>POD</u></b> <b><u>Code</u></b>	<b><u>Name of</u></b> <b><u>Country</u></b>
84	Cook Islands	85	Glorioso Islands
85	Coral Sea Islands Territory	02	Great Britain
45	Costa Rica	01	Great Britain - London
84	Cuba	19	Greece
19	Cyprus	84	Greenland
15	Czech Republic	84	Grenada
84	Dahomey	49	Guadeloupe
03	Denmark	45	Guatemala
84	Djibouti	02	Guernsey
49	Dominica	84	Guinea
44	Dominican Republic	84	Guinea-Bissau
45	Ecuador	49	Guyana
25	Egypt	44	Haiti
45	El Salvador	84	Heard Island & McDonald Island
84	Ellice Islands	14	Holland
02	England	45	Honduras
01	England - London	73	Hong Kong
84	Equatorial Guinea	85	Howland Island
85	Estonia	15	Hungary
84	Ethiopia	84	Iceland
85	Europa Island	75	India
84	Falkland Islands	74	Indonesia
84	Faroe Islands	84	Iran
85	Federated States of Micronesia	84	Iraq
84	Fiji	84	Iraq - Saudi Arabia Neutral Zone
03	Finland	02	Ireland
65	Formosa	02	Isle of Man
08	France	19	Israel
07	France - Paris	19	Italy
84	French Guinea	18	Italy - Rome
84	French Polynesia	84	Ivory Coast
85	French Southern & Antarctic Lands	84	Iwo Jima (Japan)
84	Gabon	44	Jamaica
84	Gambia	84	Jan Mayen
84	Gaza Strip	60	Japan
15	Georgia	59	Japan - Tokyo
13	Germany	02	Jersey
84	Ghana	84	Johnston Atoll
09	Gibraltar	84	Jordan
84	Gilbert Island	85	Juan de Nova Island

**ATTACHMENT 10 (continued)**

**POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ  
and Foreign Employer Compensation Record (FEC Record)**

<b><u>POD</u></b> <b><u>Code</u></b>	<b><u>Name of</u></b> <b><u>Country</u></b>	<b><u>POD</u></b> <b><u>Code</u></b>	<b><u>Name of</u></b> <b><u>Country</u></b>
84	Kampuchea	29	Mozambique
15	Kazakhstan	25	Muscat
29	Kenya	75	Myanmar
85	Kingman Reef	85	Namibia
84	Kiribati	70	Nauru
85	Korea, Democratic People's Rep. of	85	Navassa Island
61	Korea, Republic of	75	Nepal
25	Kuwait	14	Netherlands
15	Kyrgyzstan	49	Netherlands Antilles
84	Laos	84	New Caledonia
15	Latvia	70	New Hebrides (Ranuatn)
84	Lebanon	70	New Zealand
84	Lesotho	45	Nicaragua
09	Liberia	85	Niger
84	Libya	29	Nigeria
08	Lichtenstein	84	Niue (New Zealand)
15	Lithuania	84	Norfolk Island
08	Luxembourg	02	Northern Ireland
85	Macau	03	Norway
84	Madagascar	60	Okinawa (Japan)
84	Malawi	25	Oman
74	Malaysia	85	Other Countries
84	Maldives	75	Pakistan
84	Mali	85	Palau
19	Malta	85	Palmyra Atoll
85	Marshall Islands	48	Panama
85	Martinique	70	Papua-New Guinea
84	Mauritania	54	Paraguay
84	Mauritius	84	Persia
85	Mayotte	54	Peru
42	Mexico	63	Philippines
41	Mexico City	84	Pitcairn Islands
85	Micronesia, Federal States of	15	Poland
85	Midway Islands	09	Portugal
85	Moldova	74	Portuguese Timor
08	Monaco	25	Qatar
84	Mongolia	84	Reunion Island
49	Montserrat	15	Romania
84	Morocco	15	Russia
		84	Rwanda
		19	San Marino

**ATTACHMENT 10 (continued)**

**POST OF DUTY (POD) CODES FOR FORMS 2555/2555-EZ  
and Foreign Employer Compensation Record (FEC Record)**

<b><u>POD Code</u></b>	<b><u>Name of Country</u></b>	<b><u>POD Code</u></b>	<b><u>Name of Country</u></b>
84	Sao Tome and Principe	84	Togo
24	Saudi Arabia	84	Tokelau Islands
02	Scotland	84	Tonga
84	Senegal	49	Trinidad & Tobago
84	Seychelles	85	Tromelin Island
84	Sierra Leone	85	Trust Territory of the Pacific Islands
74	Singapore	84	Tunisia
15	Slovakia (Slovic Republic)	19	Turkey
84	Solomon Islands	15	Turkmenistan
84	Somalia	43	Turks and Caicos Islands
28	South Africa	84	Tuvalu
85	South-West Africa	15	Ubekistin
85	Southern Rhodesia	84	Uganda
84	Southern Yemen	15	Ukraine
15	Soviet Union	85	Union of Soviet Socialist Republics
09	Spain	25	United Arab Emirates
85	Spratly Islands	02	United Kingdom
75	Sri Lanka	01	United Kingdom - London
49	St. Christmas-Nevis	84	Upper Volta
49	St. Christopher	54	Uruguay
49	St. Helena	85	Uzbekistan
49	St. Kitts & Nevis	70	Vanuatu
49	St. Lucia Island	18	Vatican City
37	St. Pierre & Miquelon	49	Venezuela
49	St. Vincent and the Grenadines	84	Vietnam
84	Sudan	85	Wake Island
84	Suriname	02	Wales
84	Svalbard	84	Wallis & Futuna
84	Swaziland	85	West Bank
03	Sweden	44	West Indies
10	Switzerland	85	Western Sahara
84	Syria	84	Western Samoa
65	Taiwan	84	Yemen (Aden)
15	Tajikistin	24	Yemen (Sanaa)
84	Tanzania, United Republic of	15	Yugoslavia
75	Thailand	29	Zaire
49	Tobago	84	Zambia
		29	Zimbabwe

Note: For electronic filing only, enter numeric value "00" (not shown in the POD Code Table) for the Post of Duty Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

# ATTACHMENT 11

## MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>		<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1		Form 4255	1
Form 1040A	1		Form 4562	30
Form 1040EZ	1		Form 4563	2
Schedule A	1		Form 4684	1
Schedule B	1		Form 4797	1
Schedule 1	1		Form 4835	4
Schedule C	8		Form 4952	1
Schedule C-EZ	1 per taxpayer*		Form 4970	1
Schedule D	1		Form 4972	1 per taxpayer*
Schedule E	15 **		Form 5074	1
Schedule EIC	1		Form 5329	1 per taxpayer*
Schedule F	2		Form 5471	1
Schedule H	1 per taxpayer*		Schedule J	
Schedule J	1		(Form 5471)	1
Schedule R	1		Schedule M	
Schedule 3	1		(Form 5471)	5
Schedule SE	1 per taxpayer*		Schedule N	
Form W-2	50		(Form 5471)	1
Form W-2G	30		Schedule O	
Form W-2GU	10		(Form 5471)	5
Form 970	2		Form 5713	1
Form 982	2		Schedule A	
		-	(Form 5713)	5
Form 1099-R	<b>20</b>		Schedule B	
Form 1116	20		(Form 5713)	5
Form 1310	2		Schedule C	
Form 2106	1 per taxpayer*		(Form 5713)	1
Form 2106-EZ	1 per taxpayer		Form 5884	1
Form 2210	1		Form 6198	10
Form 2210F	1		Form 6251	1
Form 2120	4		Form 6252	<b>10</b>
Form 2441	1		Form 6478	1
Schedule 2	1		Form 6765	1
Form 2439	4		Form 6781	1
Form 2555	1 per taxpayer*		Form 8082	4
Form 2555EZ	1 per taxpayer*		Form 8271	2
Form 3468	1		Form 8275	1
Form 3800	1		Form 8275-R	1
Form 3903	2		Form 8283	2
Form 4136	1			
Form 4137	1 per taxpayer*			

**ATTACHMENT 11**

**MAXIMUM NUMBER OF SCHEDULES AND FORMS**

<u><b>Schedule or Form</b></u>	<u><b>Maximum Number</b></u>	<u><b>Schedule or Form</b></u>	<u><b>Maximum Number</b></u>	
Form 8379	1	Form 8846	1	
Form 8396	1	Form 8847	1	
Form 8582	1	Form 8853	1	
Form 8582-CR	1	Form 8859	1	
Form 8586	1	<b>Form 8860</b>	<b>1</b>	
Form 8594	1	Form 8861	1	
Form 8606	1 per taxpayer*	Form 8862	1	
Form 8609	10	Form 8863	1	
Schedule A		Form 8865	5	
(Form 8609)	10	Schedule K-1	5	
Form 8611	5	(Form 8865)		
Form 8615	1	Schedule O	5	
Form 8621	5	(Form 8865)		
Form 8689	1	Schedule P	5	
Form 8697	4	(Form 8865)		
Form 8801	1	Form 8866	5	
Form 8812	1	<b>Form 8873</b>	<b>10</b>	
Form 8814	10	<b>Form 8874</b>	<b>1</b>	
Form 8815	1	Form 8880	2	
Form 8820	1	<b>Form 8881</b>	<b>1</b>	
Form 8824	5	<b>Form 8882</b>	<b>1</b>	
Form 8826	1	<b>Form 8884</b>	<b>1</b>	
Form 8828	1	Form 8885	2	
Form 8829	8 ***	Form 9465	1	
Form 8830	1	Form Payment	2	
Form 8834	5	ST 0001	1	
Form 8835	1	ST 0002	9	
Form 8839	1			
Form 8844	1			
Form 8845	1			

\* Maximum of two per return on a Joint Return (one for each taxpayer)

\*\* Maximum of 45 (3 Rental Properties on each Schedule E)

\*\*\* One Form 8829 for each Schedule C

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